

Exhibit 1

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OMNIBUS OBJECTION 418: EXHIBIT 1 - NO LIABILITY CLAIMS

NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	ASSERTED TOTAL CLAIM DOLLARS	AMOUNTS TO BE DISALLOWED	REASON FOR PROPOSED DISALLOWANCE
1 BANC OF AMERICA CREDIT PRODUCTS, INC.	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	09/21/2009	22001	\$23,517,759.45 *	\$23,517,759.45*	Claim 22001 is duplicative of Claim 22060.
2 CLOSE TRUSTEES GUERNSEY LIMITED AS TRUSTEES OF THE YELLOW BRICK ROAD	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	44421	\$119,380.00	\$119,380.00	Claim 44421 is based on a Lehman Programs Security that does not include a valid electronic instruction reference number or blocking reference number as required by this Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases.
3 LOOMIS SAYLES SECURITIZED ASSET FUND	08-13555 (JMP)	Lehman Brothers Holdings Inc.	01/12/2009	1687	\$199,335.94	\$199,335.94	Claim is 1687 is based on a "pair off transaction." The Debtors' records reflect that LBHI has no liability to claimant relative to such transaction.
4 PALM BEACH COUNTY TAX COLLECTOR	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/14/2009	12232	\$30,619.34 *	\$30,619.34*	Claim is 12232 is based on property taxes owed by Lehman Brothers Inc., a non-Debtor entity. LBHI has no liability to claimant relative to such property taxes.
TOTAL					\$23,867,094.73	\$23,867,094.73	